**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**CENTRAL EXCISE APPLICATION NO.31 OF 2001**

The Commissioner of Central Excise ..Applicant.

V/s.

M/s.Ballarpur Industries ..Respondent.

Mr.S.S.Pakale with Y.R.Mishra for applicant.

**CORAM : V.C. DAGA AND**
**J.P.DEVADHAR, JJ.**

**DATED : 7TH APRIL, 2005.**

**P.C. :-**

Heard the learned counsel for the appalicant. In view of the findings recorded in the para 2 of the impugned order based on the earlier Judgment of the Tribunal, we see no substantial question of law arise in this appalication and the same is dismissed in limini with no order as to costs.

**(V.C. DAGA, J.)**

**(J.P.DEVADHAR, J.)**